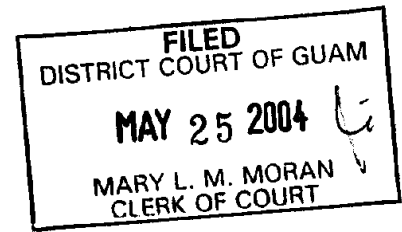


ORIGINAL

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Attorneys for Plaintiff
QBE Insurance International, Inc.



IN THE DISTRICT COURT OF GUAM

QBE INSURANCE (INTERNATIONAL)
LIMITED,

Plaintiff,

vs.

GOVERNMENT OF GUAM,

Defendant.

TAX CASE NO. CV-04-00011

**STIPULATED FINAL JUDGMENT
AND PAYMENT ORDER**

The above-captioned parties, through counsel, hereby stipulate to the entry of judgment in the above captioned case as follows:

1. Judgment shall be entered in favor of Plaintiff, QBE Insurance (International) Limited, in the amount of TWO HUNDRED FORTY-EIGHT THOUSAND FIVE HUNDRED NINETY-ONE and NO/100 DOLLARS (\$248,591.00).

2. The Defendant, Government of Guam, shall pay the sum of TWO HUNDRED FORTY-EIGHT THOUSAND FIVE HUNDRED NINETY-ONE and NO/100 DOLLARS (\$248,591.00) to Plaintiff, QBE Insurance (International) Limited, on or before May 31, 2004.

//

3. Interest shall accrue, from the date any payment is not made on the date it is due as set forth above, at the rate of interest as provided in 28 U.S.C.S. §1961(c)(1) and 26 U.S.C.S. §6621.

4. The parties shall bear their respective costs and attorneys' fees.

5. The Court shall retain jurisdiction to enforce the terms of this Stipulated Final Judgment.

SO STIPULATED this 20th day of May, 2004.

CARLSMITH BALL LLP



DONALD V. CALVO
Attorneys for Plaintiff
QBE INSURANCE INTERNATIONAL, INC.

SO STIPULATED this 20th day of May, 2004.

OFFICE OF THE ATTORNEY GENERAL
DOUGLAS B. MOYLAN
Attorney General



WILLIAM C. BISCHOFF
Assistant Attorney General
Attorneys for Defendant
GOVERNMENT OF GUAM


SO ORDERED AND ADJUDGED this 25 day of May, 2004.



DEAN D. PREGERSON
Designated Judge
District Court of Guam

Notice is hereby given that this document was entered on the docket on 05/26/04. No separate notice of entry on the docket will be issued by this Court.

Mary L. M. Moran
Clerk, District Court of Guam

By:  05/26/04
Deputy Clerk Date

